IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.334 OF 2004

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Bhatia Enterprises ..Respondents.

Mr.R.V.Desai with P. Kapoor for appellant.

CORAM : S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 13TH JANUARY, 2005.

P.C. :-

. Heard learned counsel for the appellant. Perused the order passed by the Income Tax Appellate Tribunal dated 10th June, 2003, wherein it is held that the assessee has discharged the primary onus cast upon it by filing not only loan confirmations but also affidavits in 39 cases and personal attendance in a number of cases. In view of the aforesaid clear finding of fact recorded no substantial question of law is involved in this appeal. Hence appeal stands dismissed.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)